

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
ORANGEBURG DIVISION

IN THE MATTER OF THE TAX	)	MISC. CASE NO. 5:12-mc-00405-MBS
INDEBTEDNESS OF	)	
	)	
JULIAN BOLAND	)	
d/b/a BOLAND'S PHARMACY	)	

**ORDER FOR ENTRY ON PREMISES  
TO SEIZE PROPERTY, TO INVENTORY SEIZED PROPERTY, AND  
TO CONDUCT A DISTRRAINT SALE OF SEIZED PROPERTY**

Upon application of the United States, on behalf of its agency, the Internal Revenue Service ("IRS"), for an Order authorizing IRS Revenue Officer Richard L. Freeman and/or other designated employees of the IRS to enter the premises owned by Julian Boland and occupied by Julian Boland d/b/a Boland's Pharmacy, located at 2732 Cleveland Street, Elloree, South Carolina 29047, in order to seize and inventory personal property identified as inventory, office equipment, fixtures, office furniture, computer equipment and software, miscellaneous equipment including phones/faxes/copiers, tools of trade, any cash register and its contents, and any safe and its contents, and to conduct a distrainment sale of the seized property on said premises in satisfaction of unpaid federal tax, together with the Affidavit of Revenue Officer signed by Richard L. Freeman in support of such application; and the Court finding that there is probable cause to believe that property or rights to property belonging to Julian Boland d/b/a Boland's Pharmacy are subject to levy, including seizure and sale, by the United States, pursuant to I.R.C. §§ 6331 and 6335, and that such property or rights to property are located on or within the premises described; and this Court having jurisdiction pursuant to I.R.C. § 7402(a);

IT IS HEREBY ORDERED AND DECREED that IRS Revenue Officer Richard L. Freeman and/or other designated employees of the IRS are hereby authorized to enter the premises located at 2732 Cleveland Street, Elloree, South Carolina 29047, for the purposes of searching for, seizing and inventorying the property of Julian Boland d/b/a Boland's Pharmacy, as set forth in the Affidavit or otherwise authorized by I.R.C. § 6331, and to re-enter the premises described as is reasonably necessary for the accomplishment of said purposes, as well as for the further purpose of conducting a distraint sale of the seized property, pursuant to I.R.C. §§ 6331 and 6335. In making such searches, seizures, or inventories of property and in conducting such distraint sale or sales as may be reasonably required pursuant to this Order, such revenue officers are directed to enter the described premises only during normal business hours.

AND IT IS SO ORDERED.

/s/ Margaret B. Seymour  
CHIEF UNITED STATES DISTRICT JUDGE

Columbia, South Carolina

December 5, 2012